



An Analysis Of The Performance Of The Randudongkal Village Government From A Balance Scorecard Perspective

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ABSTRACT

This study aims to analyze the performance of the Randudongkal Village Government, Pemalang Regency, using the Balanced Scorecard (BSC) approach, which encompasses the financial, customer, internal business process, and learning and growth perspectives. The study employs a qualitative method with a case study design. Informants consist of village officials, the Village Consultative Body (BPD), and community representatives. Data were collected through interviews, observations, and documentation, then analyzed using the Mezmir interactive model. The results indicate that the village government's performance falls into the "fairly good" category, though it is not yet optimal. In the financial perspective, the management of the Village Budget (APBDes) has been participatory and accountable, though it remains constrained by staff capacity. The customer perspective shows a fairly high level of community satisfaction, although service quality still needs improvement. The internal business process perspective indicates a structured work system, but the utilization of information technology has not been optimal. From the learning and growth perspective, capacity building for officials has been conducted through training, although it has not been evenly distributed. This study concludes that the Balanced Scorecard is capable of providing a comprehensive picture of performance and supports the improvement of accountability and the quality of public services at the village level.

INTRODUCTION

The implementation of regional autonomy, as stipulated in Law of the Republic of Indonesia No. 6 of 2014 on Villages, has granted broader authority to local governments including village governments to independently manage governmental affairs and the interests

of local communities. This policy positions village governments as key actors in the planning, implementation, and evaluation of village development based on local needs and potential. Research conducted by Mulyani & Rulandari (2024) also found that the existence of local government authority in decision-making at the local level allows for governance to be carried out in a more responsive, participatory, and contextual manner in accordance with regional characteristics. Thus, the village government is the administrative body at the village level, consisting of the village head and village officials, who are directly responsible for providing public services and carrying out governmental functions for the community. In this context, the village government functions not only as an administrative body but can also be understood as a form of local self-government with the authority to regulate and manage the interests of its own community based on local needs and potential. Furthermore, the administration of village government reflects a community-based governance approach that emphasizes active community participation in the development process, as well as collaborative governance involving cooperation between the village government, the Village Council (BPD), and the community. This is supported by research by Hadi et al. (2022) which shows that the application of the balanced scorecard in village governments can comprehensively depict performance across financial aspects, public services, internal processes, and organizational learning, thereby supporting improvements in the quality of village governance.

Nevertheless, the implementation of village autonomy in practice still faces various structural and administrative challenges. A study conducted by Mulyani dan Rulandari (2024) noted that there are disparities in capacity among villages, particularly regarding the quality of human resources, budget management capabilities, and the effectiveness of village governance. Similar findings were also revealed in a study by Jamal (2023), which stated that disparities in capacity among regions are the primary obstacle to optimizing village authority. This situation results in not all village governments being able to fully utilize the autonomy granted to them, whether in the formulation of development plans, the management of village finances, or the provision of quality public services. In practice, common issues in village financial management include delays in the preparation and reporting of the Village Budget, errors in data entry into the village financial management system, and a lack of understanding among officials regarding regulations that are constantly changing (Satria, Hadiguna, & Arief, 2024). In addition, there are still discrepancies between budget planning and actual implementation on the ground, as well as limitations in internal oversight that could potentially lead to inefficiencies and low accountability in village financial management. Improving the competence of village officials, strengthening administrative systems, and implementing transparent and accountable governance are urgent priorities to ensure that the implementation of village autonomy proceeds effectively and sustainably. In the context of national development, villages hold an increasingly strategic position as the smallest unit of government directly engaged with the community. Consequently, the role of village governments extends beyond administrative functions to serve as the primary drivers of development and community empowerment at the local level. In line with the enactment of Law No. 6 of 2014 on Villages, village governments have been granted greater authority to manage finances and resources through the Village Revenue and Expenditure Budget as well as village funds, the amount of which continues to increase annually. This increase in authority and budgetary support requires village governments to perform well, act professionally, and be oriented toward the interests of the community, so that the management of village administration can have a tangible impact on improving welfare and the quality of public services in the village.

The performance of village governments reflects the extent to which village programs and policies are effectively implemented in accordance with established goals, objectives, vision, and mission. In their study, Pamungkas & Jakfar (2022) explain that the performance of village officials serves as a key indicator in assessing the success of public service delivery, given that villages represent the level of government closest to the community. Studies on village

government performance are a relevant and important topic, particularly in the context of increasing village autonomy and the significant responsibilities for managing resources and delivering public services at the local level. In a study conducted by Afiyah (2024), it is noted that from a government management perspective, performance measurement serves not only as a tool for evaluating program achievements but also as a strategic instrument to promote accountability, effectiveness, and efficiency in village governance. Performance measurement of village governments can be conducted through various methods and indicators reflecting both financial and non-financial aspects. Village performance measurement indicators generally include the alignment of planning and program implementation, financial management and budget accountability, the quality and speed of public services, the effectiveness of administrative processes, the capacity of village administrative staff, as well as the level of community participation and satisfaction (Laoli, Lase, Halawa, & Gulo, 2025). Various approaches to measuring village government performance have been implemented, as described by Afriza et al. (2025) in their study, including input-output-based measurement, performance evaluation based on village development indicators, administrative assessment of civil servant performance, and the use of composite indices such as the Village Development Index (IDM). However, some of these approaches tend to focus on specific aspects and have not yet been fully capable of providing a comprehensive and balanced picture of village government performance. In fact, a structured and comprehensive performance measurement system plays a crucial role in improving the quality of decision-making, administrative control, resource allocation, and transparency in accountability to the public.

The balanced scorecard (BSC) is considered a relevant performance measurement method for village governments because it systematically integrates financial and non-financial indicators. Syahrurrahmah et al, (2023) assert in their research that performance measurement systems in the public sector not only serve as evaluation tools but also foster a culture of continuous improvement through organizational learning. Nurcahyo & Mahsun (2023) also note in their research that the balanced scorecard evaluates performance from four main perspectives: the financial perspective, the customer or community perspective, the internal business process perspective, and the learning and growth perspective. This approach enables village governments to assess performance more comprehensively, focusing not only on budget implementation but also on the quality of public services, the effectiveness of work processes, and the development of civil servant capacity. Thus, the use of the balanced scorecard as a method for measuring village government performance is considered appropriate because it provides an objective, measurable, and sustainable performance overview oriented toward improving community welfare (Fidela & Sembiring, 2023).

Various recent studies indicate that village governments require a more comprehensive performance evaluation tool, one that focuses not only on administrative achievements but also on the overall quality of governance. Nurhadianthy & Anis (2023) state that the application of the balanced scorecard (BSC) in public sector organizations is increasingly becoming a trend because this approach provides a performance evaluation framework that systematically integrates financial and non-financial indicators. This approach is considered relevant and urgent for improving accountability, effectiveness, and the quality of public services, including at the village government level. Erawan (2022) findings also confirm that the balanced scorecard contributes to improving the accountability and effectiveness of public sector organizations' performance, while Hadi (2022) emphasizes the importance of a performance evaluation model that is not partial but capable of assessing performance across various dimensions simultaneously.

The balanced scorecard is a strategic management framework that measures organizational performance through four key perspectives: the financial perspective, the customer or stakeholder perspective, the internal business processes perspective, and the learning and growth perspective (Lesmana et al., 2022). Suropto et al, (2024) emphasize that the balanced scorecard serves not only as a performance measurement tool but also as a

benchmarking and strategic control instrument capable of providing a holistic view of public organization performance. The use of the balanced scorecard enables local governments and public agencies to evaluate strategic achievements in a more structured, transparent, and accountable manner. By integrating financial and non-financial indicators, the balanced scorecard helps public sector organizations clarify strategic priorities, improve the effectiveness of resource management, and enhance the quality of public services (Wijaya et al., 2024).

In the context of village governance, the balanced scorecard is considered highly relevant because village performance is measured not only in terms of financial aspects but also in terms of the quality of public services, the effectiveness of governance, and the capacity of village officials. The application of the balanced scorecard in village government can encompass various indicators, including the effectiveness of a management and the implementation of village development programs (financial perspective), levels of community satisfaction and participation in village deliberations (customer perspective), the quality of administrative services and transparency of public information (internal business process perspective), as well as the development of administrative capacity, service innovation, and the utilization of information technology (learning and growth perspective) (Murnisari & Klaudia, 2022). Through this approach, village governments can identify performance weaknesses more accurately, formulate targeted improvement strategies, and enhance the quality of village governance sustainably. The need to implement the balanced scorecard as a comprehensive performance evaluation model becomes increasingly relevant when linked to empirical conditions in the field, including at the Randudongkal Village Government in Pemalang Regency. Based on interviews with village officials, there are still a number of issues in the administration of village government, including planning and budgeting that are not yet fully based on the actual needs of the community, even though the allocation of Village Funds continues to increase every year. In addition, the quality of administrative services is not yet optimal due to limited human resources and the still minimal use of information technology. Public service innovation has also not developed significantly, so the services provided tend to be routine and lack adaptability to the dynamic needs of the community. Other challenges include the capacity of officials in report preparation and program management particularly regarding timeliness, accuracy, and consistency of documentation as well as low levels of community participation in oversight and village decision-making processes.

Nevertheless, the Randudongkal Village Government possesses a number of strengths that serve as important assets in its efforts to improve the performance of village governance. Village officials have demonstrated a commitment to improving governance through public information transparency and a willingness to participate in mentoring and training programs organized by the local government. Compared to other villages facing similar challenges, Randudongkal Village is considered relatively more proactive in its efforts to improve administration and develop village planning documents, although implementation has not yet been fully optimized. Based on the above description, this study aims to analyze and measure the performance of the Randudongkal Village Government using a balanced scorecard approach that encompasses four main perspectives: the financial perspective, the customer (community) perspective, the internal business process perspective, and the learning and growth perspective. This study is expected to contribute to the development of a more comprehensive, objective, and accountable performance measurement system for village governments.

LITERATURE REVIEW

Village Government Performance

Village government performance reflects the extent to which village administrations are able to achieve organizational goals, provide public services, manage village finances, and implement development programs effectively and efficiently. In the context of village autonomy, performance measurement has become increasingly important because village governments are

entrusted with greater authority and responsibility in managing local resources and public services. According to Pamungkas & Jakfar (2022), village apparatus performance serves as a crucial indicator in assessing the success of public service delivery since village governments represent the closest governmental institutions to local communities. Several studies have emphasized that village government performance should not only be assessed through financial accountability but also through service quality, administrative effectiveness, transparency, and community participation. Afiyah (2024) explains that performance measurement in public sector organizations functions not only as an evaluation tool but also as a strategic mechanism to improve accountability, effectiveness, and governance quality. Similarly Laoli et al. (2025) identify several indicators commonly used in measuring village government performance, including planning and program realization, financial accountability, service quality, administrative effectiveness, human resource capacity, and public satisfaction.

However, previous studies also reveal several challenges in village governance practices. Mulyani dan Rulandari (2024) found that disparities in human resource capacity, financial management capability, and governance effectiveness remain major obstacles in optimizing village autonomy. Likewise, Jamal (2023) argues that unequal institutional capacities among villages hinder effective implementation of local governance policies. These findings indicate that village governments still require a more comprehensive performance measurement system capable of evaluating both financial and non-financial dimensions simultaneously.

Balanced Scorecard Concept

The Balanced Scorecard (BSC) is a strategic management and performance measurement framework that integrates financial and non-financial indicators. The balanced scorecard evaluates organizational performance through four major perspectives: financial perspective, customer perspective, internal business process perspective, and learning and growth perspective. According to Nurcahyo & Mahsun (2023), the balanced scorecard provides a comprehensive framework for evaluating organizational performance because it does not solely focus on financial achievement but also emphasizes organizational processes, customer satisfaction, and employee development. This approach is particularly relevant for public sector organizations because public institutions are expected to achieve not only financial accountability but also service effectiveness and public value creation.

Furthermore, Syahrurrahmah et al, (2023) argue that performance measurement systems in public organizations should support continuous organizational improvement through learning and innovation. In this regard, the balanced scorecard is considered beneficial because it aligns strategic objectives with measurable performance indicators and encourages organizations to improve governance quality continuously. Nevertheless, some scholars criticize the implementation of balanced scorecard in public organizations. Several studies suggest that the application of BSC often faces challenges related to limited human resource competence, inadequate technological infrastructure, and difficulties in integrating strategic objectives into operational practices. These criticisms indicate that although balanced scorecard provides a comprehensive framework, its successful implementation highly depends on organizational readiness and institutional capacity.

Balanced Scorecard in Village Government

The application of balanced scorecard in village governance has gained increasing attention because village government performance involves multidimensional aspects beyond financial accountability. Hadi (2022) found that balanced scorecard implementation in village governments could comprehensively evaluate financial management, community services, internal administrative processes, and organizational learning. Their study concludes that BSC helps village governments identify weaknesses and improve governance quality systematically. From the financial perspective, village government performance can be assessed through

effective APBDes management, budget realization, transparency, and accountability. However, Satria et al. (2024) highlight several recurring problems in village financial management, including delays in financial reporting, errors in financial application systems, and limited understanding of changing regulations among village officials. These findings suggest that financial performance remains one of the critical challenges in village governance.

From the customer perspective, public satisfaction and service quality become central indicators of village government performance. Pamungkas & Jakfar (2022) emphasize that responsive, accessible, and transparent public services significantly influence community trust toward village governments. However, previous studies also reveal that service delivery in many villages remains constrained by limited administrative capacity and inadequate dissemination of service procedures. The internal business process perspective focuses on organizational coordination, administrative systems, transparency, and program implementation effectiveness. Erawan (2022) explains that balanced scorecard implementation contributes to improving organizational effectiveness and accountability in public sector institutions. However, the study also identifies persistent limitations in technological integration and performance evaluation systems. Meanwhile, the learning and growth perspective emphasizes the importance of human resource development, innovation, and technological adaptation. Murnisari & Klaudia (2022) state that employee competence development is a key determinant of successful balanced scorecard implementation in public organizations. Similarly, Wijaya et al. (2024) found that technological utilization and continuous training significantly improve organizational performance and governance effectiveness.

Despite the growing number of studies discussing balanced scorecard implementation in public organizations, research specifically focusing on village governments remains limited, particularly in the context of rural governance in Indonesia. Most previous studies primarily focus on financial accountability or administrative effectiveness without comprehensively examining all four balanced scorecard perspectives simultaneously. Furthermore, limited studies explore how village governments integrate public participation, internal governance, and organizational learning into a comprehensive performance measurement framework. Therefore, this study attempts to fill the existing research gap by analyzing the performance of Randudongkal Village Government using the balanced scorecard approach through four integrated perspectives: financial, customer, internal business process, and learning and growth perspectives. This study is expected to contribute to the development of a more comprehensive and accountable village government performance measurement system.

METHODS

This study was conducted at the Randudongkal Village Hall, Pemalang Regency, Central Java Province, in March 2026, using a qualitative approach with a case study design to analyze the performance of the Randudongkal Village Government in the administration of village affairs during the 2025–2026 period. The research was conducted by involving various informants, including the village head, village secretary, finance officer, general affairs officer, administrative head, planning officer, head of the Village Consultative Body (BPD), representatives of two RT/RW heads, as well as representatives of two Randudongkal Village communities to obtain comprehensive data regarding the implementation of village management and the potential for applying a balanced scorecard-based performance measurement system. The selection of informants was based on their roles and direct involvement in the administration of village government.

The data in this study consists of primary and secondary data, where primary data was obtained through interviews and observations of service activities and village governance, while secondary data was obtained from official documents such as the Village Budget (APBDes), the Village Medium-Term Development Plan (RPJMDes), the Village Annual Work Plan (RKPDDes),

budget implementation reports, development activity reports, service standard operating procedures (SOPs), and other relevant administrative records. The data collection techniques used were interviews, observations, and documentation. The interview process utilized a semi-structured guide to gather targeted information while allowing interviewees the opportunity to explain their experiences and perspectives regarding village governance. The information gathered covered planning and decision-making processes, financial management and accountability, implementation of development programs, quality of administrative services, community participation, and challenges faced. Additionally, the interviews explored the informants' perceptions regarding transparency, accountability, and the overall effectiveness of the village government's performance. Observations were conducted at the Randudongkal Village Hall during service hours to obtain an empirical understanding of the effectiveness of internal processes. Furthermore, documentation was used to examine various official documents, such as the Village Budget (APBDes), the Village Medium-Term Development Plan (RPJMDes), the Village Annual Work Plan (RKPDDes), budget implementation reports, development activity reports, service standard operating procedure (SOP) documents, and minutes of village meetings. These three data collection techniques were used to capture various perspectives and thus enable triangulation of sources and methods, which enhances the credibility and validity of the research findings (Carter, Lukosius, Dicenso, & Blythe, 2020).

To ensure the validity of the data, this study employed source triangulation as the primary technique for enhancing the credibility of the findings. Source triangulation was conducted by comparing and verifying information obtained from various categories of informants. Differences in perspective among informants were utilized to identify consistency in the data regarding the development planning process, the quality of administrative services, village financial management, and the level of community participation. Additionally, data from interviews were verified against official documents, enabling the researcher to confirm alignment between field practices and formal regulations. This triangulation procedure ensures that research findings do not rely solely on a single information source but are the result of cross-verification among informants and documents, thereby enhancing the reliability, objectivity, and validity of the generated data. Data analysis in this study employs the interactive analysis model developed by Mezmir (2020), which comprises three main stages: data reduction, data presentation, and the derivation and verification of conclusions. These stages are conducted iteratively (cyclically) throughout the research process to ensure accurate and accountable findings. The analysis process is conducted cyclically and continuously from the start of data collection until the research is completed. During the data reduction stage, the researcher sorts and simplifies key information from interviews, observations, and documentation in accordance with the research focus. Next, during the data presentation stage, findings are organized into a systematic narrative to help the researcher understand patterns and relationships among categories. The final stage is drawing conclusions and verification, which is done by deeply interpreting the meaning of the data and re-examining its consistency and validity. Qualitative analysis is conducted interactively, flexibly, and continuously, allowing the researcher to engage in repeated reflection until valid and accountable findings are obtained.

RESULTS

The performance of the Randudongkal Village Government is generally in the "fairly good" category, but it is not yet fully optimal in all aspects of village governance. This is reflected in the alignment between planning documents and the implementation of village development programs, as well as the village government's efforts to improve transparency and service quality. Nevertheless, a number of challenges remain, particularly regarding community participation, service effectiveness, and capacity building for village officials. The balanced

scorecard approach used in this study allows researchers to view the performance of the village government more comprehensively, not only from a financial perspective but also in terms of public service delivery, the effectiveness of internal processes, and the development of human resources among village officials.

Financial Perspective

The financial management of Randudongkal Village indicates that the APBDes planning process has been conducted in a participatory manner through village deliberations involving village officials, the Village Council (BPD), and community representatives. In this process, program priorities are determined based on community needs expressed through deliberative forums, although in practice not all community proposals can be accommodated due to budget constraints and development priority policies. This was conveyed by the village head during an interview, in which he stated:

"We do discuss every budget plan during village meetings, but not all community proposals can be implemented immediately due to limited funds and the need to adjust priorities."

This was also mentioned by the finance officer, who said:

"We do discuss every budget plan during village meetings, but not all community proposals can be implemented immediately due to limited funds and the need to adjust priorities."

From an oversight perspective, the BPD Chair also noted that the BPD is actively involved in the discussion and evaluation of the village budget plan, ensuring that every decision made has undergone a process of collective deliberation. Meanwhile, from the community's perspective, one resident representative stated that the community is given the opportunity to voice their aspirations during village deliberations; however, the implementation of proposals still depends on priorities and budget availability. This indicates that community participation is already taking place, although it has not yet been fully accompanied by the fulfillment of all proposed needs. Observations also revealed that village deliberations are conducted in an open and participatory manner, as evidenced by the interaction between the village government, the BPD, and the community during the decision-making process

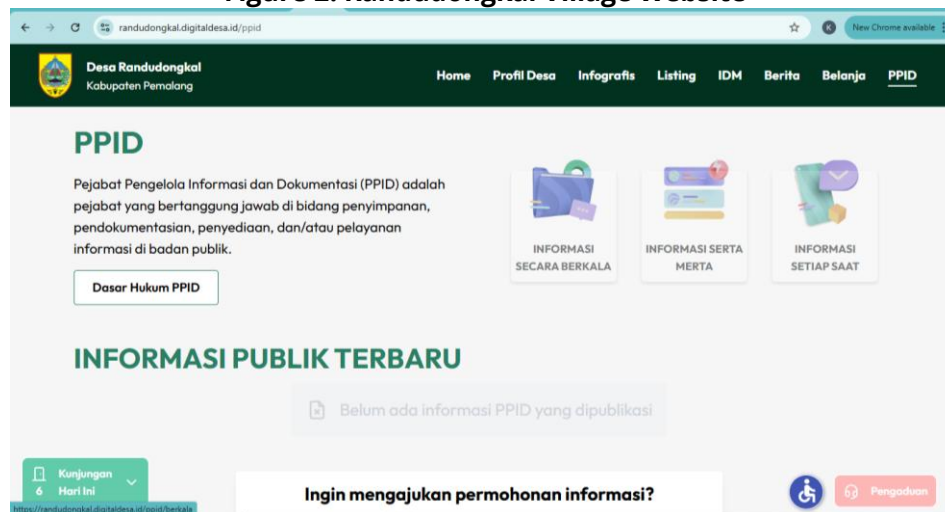
Figure 1 2025 Village Budget Report for Randudongkal Village



Based on the documentation of the 2025 Village Budget (APBDes) for Randudongkal Village, Randudongkal Subdistrict, Pemalang Regency, it is evident that village financial management has been conducted transparently through the publication of budget information to the public. The village's total revenue of Rp3,120,576,175.00 has been allocated to various sectors, such as village administration, development, community development, community empowerment, and disaster mitigation. The significant allocation to the development sector indicates that the village government prioritizes improving the welfare and services provided to the community. Budget

implementation has generally proceeded in accordance with the established plan, with a relatively good budget absorption rate. However, there are still some programs that have experienced delays or have not been fully implemented. From an oversight perspective, the BPD Chair noted that village financial transparency is already quite good, as the village government routinely submits reports and provides public access to information; however, improvements are still needed in simplifying the information to make it more easily understood by all segments of the community. Meanwhile, from the community's perspective, one resident noted that information regarding village finances is indeed available, but there are still difficulties in understanding the details of the reports. This indicates that administrative transparency is in place, but public understanding still needs to be improved through more intensive and effective outreach efforts.

Figure 2. Randudongkal Village Website



The Customer's Perspective (The Public)

From the customers' perspective, the quality of public services provided by the Randudongkal Village Government is considered quite good. Village officials demonstrate a friendly, polite, and communicative attitude when serving the community. Administrative service processes, such as the issuance of certificates and other general services, can generally be completed within a relatively reasonable timeframe, although delays still occur in some cases due to a shortage of staff or high service volume. Standard operating procedures (SOPs) for services are essentially in place and implemented, although not all residents clearly understand the service workflow. This situation is further highlighted by the finding that the village government has an official website as a public information platform, yet it has not been utilized optimally because the available content remains limited and does not include important information such as service workflows, administrative requirements, or other service procedures. In fact, the village website has the potential to serve as an effective tool for improving public access to information and understanding of public services. This was conveyed by one of the RT heads during an interview, who stated:

"The procedures are actually in place, but not all residents understand them, so they still often ask the village officials directly."

Internal Business Process Perspective

From the perspective of internal business processes, the Randudongkal Village Government has a fairly well-structured system in place. The decision-making process is carried out through a series of internal meetings among village officials before being discussed in the village assembly, ensuring that decisions are made following a well-coordinated process. Coordination among village officials runs smoothly through regular meetings and internal

communication. Information from the community, conveyed through hamlet heads or RT/RW leaders, is then discussed in internal forums to be incorporated into village programs. This was directly stated by the village secretary during the interview, in which he explained:

"Every decision is usually discussed first in an internal meeting before being brought to the village assembly."

This view was reinforced by the Chair of the Village Council, who stated that every strategic village decision had undergone a joint deliberation process between the village government and the Village Council before being finalized at the village assembly. From the community's perspective, one resident representative also noted that proposals submitted through the neighborhood units (RT/RW) are generally discussed in village forums, although their implementation still depends on priorities and budget availability.

Figure 3. Village meeting regarding the transfer of village assets to the Village-Owned Enterprise (BUMDES) of Randudongkal Village



Furthermore, in the process of managing village assets, it was found that the Randudongkal Village Government has implemented a fairly structured working mechanism through deliberation, coordination, and cooperation among village institutions. The transfer of village assets to the BUMDes also demonstrates the village government's efforts to support village economic development and optimize the utilization of assets to improve community welfare. This process was carried out through joint discussions between the village government, the Village Consultative Body (BPD), and the community, thereby reflecting a participatory and structured decision-making mechanism in village asset management. This activity reflects communication and engagement among village stakeholders in the decision-making process. However, the study found that strengthening work innovation, enhancing BUMDes management capacity, and utilizing information technology still need to be improved so that village asset management can be carried out more effectively, professionally, and sustainably.

Other findings also indicate that community participation in the implementation of the program varies significantly. Some community members were actively involved in a collaborative cleanup of the Sier River dam in Randudongkal Village, demonstrating their commitment to maintaining environmental cleanliness and supporting village development initiatives. This activity was carried out collectively by residents as an expression of their concern for the condition of the river, which plays a vital role in the local ecosystem. Community participation in this effort reflects a spirit of solidarity and social cooperation in support of village development.

Figure 4. Community Cleanup of the Sier River Dam in Randudongkal Village

Research findings indicate that community participation in the implementation of village programs still varies significantly. Some community members are actively involved in community service activities, such as cleaning the Sier River dam, environmental maintenance, and other social activities. However, others still do not participate as much due to work commitments and time constraints. This situation indicates that community involvement in village programs is not yet fully equitable. Nevertheless, the community service activity at the Sier River dam serves as a key example of the implementation of participatory values and the community's social concern for the village environment. Beyond aiming to maintain river cleanliness and reduce the risks of pollution and flooding, this activity also strengthens social bonds among residents and supports the creation of a cleaner and healthier village environment. This underscores the need to further enhance community involvement. In general, administrative services have been provided with fairly clear procedures and in a relatively timely manner, although there is still room for improvement in terms of efficiency and the community's understanding of service procedures. Internal controls in the performance of village officials' duties are in place, but they still need to be strengthened through a more systematic evaluation system. These include the preparation of periodic performance reports, monitoring of services based on standard operating procedures (SOPs), assessment of village program achievements, and the provision of channels for public complaints and feedback. Through structured evaluations, village governments can more easily identify service challenges, improve staff discipline, and continuously enhance the quality of public services.

The Learning and Growth Perspective

From the perspective of learning and growth, the Randudongkal Village Government has demonstrated a commitment to enhancing the capacity of its village officials. These efforts are carried out through regular training for officials, benchmarking visits to other villages, and capacity-building initiatives led by the local government. The training provided is considered highly beneficial for village officials, particularly in financial management and the use of increasingly complex village administrative applications. However, these trainings have not yet reached all officials equally, resulting in competency gaps among village officials. The motivation and work discipline of village officials are maintained through the conduct of routine evaluation meetings held once a week motivation sessions, and a family-oriented approach implemented by the village head. This was conveyed directly by the finance officer, who stated:

"The training was very helpful, especially in using the village financial management application, which is quite complex."

Figure 5. Counseling for Working Group 1 on Women's Empowerment and Child Protection in Randudongkal Village



A similar view was also expressed by the village head, who stated that improving the capacity of village officials, including their understanding of issues related to the protection of women and children, is an important part of enhancing the overall quality of village services. From the perspective of the Village Consultative Body (BPD), the implementation of training and guidance for village officials has been considered fairly good, but still needs improvement in terms of equal distribution so that all village officials possess comparable competencies. Meanwhile, the community perceives that the increased capacity of village officials has begun to be reflected in more organized services, although differences in service quality among officials still exist. Observation results show that village officials have been able to carry out administrative tasks quite well and make use of available work facilities, such as computers and other administrative equipment, although their use has not yet been fully optimized and still depends on certain officials.

This approach has proven effective in creating a conducive work environment and improving the morale of village officials. The available work facilities, such as computers, printers, and internet networks, have basically supported the implementation of the officials' duties, although there are still limitations in their optimal utilization. The use of information technology has been carried out in the form of village information publication, financial management, and communication with the community. Cooperation between the village government, BPD, and neighborhood associations (RT/RW) has been running well and mutually supportive. Guidance for RT/RW has also been provided, although in some conditions there are still limitations in its implementation.

In terms of professionalism, village officials are considered to have worked quite well and demonstrated a professional attitude in serving the community. However, innovation in improving performance is still relatively limited and has not yet become a strong organizational culture. Future development plans are focused on improving work discipline, strengthening supervision, and enhancing the quality of public services. This indicates the village government's awareness of the need to continuously improve performance on an ongoing basis.

DISCUSSION

Financial Perspective

The results of this study indicate that financial management in Randudongkal Village has been functioning fairly well in terms of planning and accountability, although there are still challenges regarding program optimization and community understanding of budget transparency. These findings align with the research by Erawan et al. (2022), which states that village financial management based on the balanced scorecard has been able to improve

accountability, but still faces challenges regarding civil servant capacity and reporting consistency. Furthermore, the study by Nurhadianthy & Anis (2023) also confirms that the effectiveness of public sector financial management is significantly influenced by human resource competence and an adequate oversight system. Thus, the conditions in Randudongkal Village reflect a common phenomenon in village governments, where transparency is in place albeit only through the posting of banners at specific locations along with a lack of public understanding and a budget that still needs improvement.

The Customer's Perspective (The Public)

The level of community satisfaction with village services falls into the "fairly satisfied" category. This is supported by relatively good service and a positive attitude among officials; however, the community still hopes for improvements in service speed, clarity of information, and a more equitable implementation of development programs. The findings of this study indicate that the level of community satisfaction is fairly good, but there are still challenges regarding service speed and understanding of procedures. This aligns with the research by Pamungkas & Jakfar (2022), which states that the quality of village public services is largely determined by the officials' ability to provide services that are fast, clear, and responsive to community needs. Additionally, the research by Nurcahyo & Mahsun (2023) indicates that public satisfaction is influenced by the ease of access to services and the quality of interaction between officials and the public. On the other hand, the utilization of digital information media has not yet yielded optimal results. Although the village government has a website as a means of disseminating public information, the available content remains limited and does not systematically present information regarding service workflows, administrative requirements, or other service procedures. This situation indicates that public access to information is not yet fully supported by an adequate system, so the public still relies on direct interaction with village officials to obtain information about services. In fact, optimizing the village website has the potential to improve ease of access to information, service efficiency, and the community's understanding of public service mechanisms. This finding differs from the research by Hariyani et al. (2025), which showed that the optimal utilization of village websites can enhance information transparency, accelerate service access, and reduce the community's reliance on in-person services. Thus, the situation in Randudongkal Village indicates that the utilization of information technology remains suboptimal and needs to be developed as part of efforts to improve the quality of digital-based public services. Therefore, although services in Randudongkal Village are already quite good, improvements in terms of speed, clarity of procedures, and equitable service distribution remain key priorities.

Internal Business Process Perspective

The results of this study indicate that internal business processes are being carried out in a structured manner, although there are still limitations in the utilization of technology and innovation. These findings are consistent with the research by Erawan et al. (2022), which states that the implementation of the balanced scorecard can improve the effectiveness of internal processes in public organizations, yet still faces challenges in system integration and information technology optimization. Additionally, the study by Syahrurrahmah et al. (2023) emphasizes that a good performance measurement system must be accompanied by continuous process improvement. Thus, the situation in Randudongkal Village indicates that the system is already in place but still requires innovation and the strengthening of technology-based evaluation.

The Learning and Growth Perspective

The findings of this study indicate that efforts to enhance the capacity of village officials have been carried out through training and guidance programs; however, these efforts have not been evenly distributed and have not fully encouraged organizational innovation. This is

consistent with the study by Murnisari & Klaudia (2022), which states that human resource development is a key factor in the successful implementation of the balanced scorecard in the public sector, particularly within village government organizations. In addition, the study by Wijaya et al. (2024) emphasizes that improving the competence of government officials and the utilization of information technology significantly influence the enhancement of public organizational performance. Therefore, the Randudongkal Village Government needs to strengthen the equitable distribution of training and promote innovation as part of its work culture.

CONCLUSION

The conclusion of this study shows that the performance of the Randudongkal Village Government, measured using the balanced scorecard approach, falls into the fairly good category, although it has not yet been fully optimal. From the financial perspective, the management of the Village Revenue and Expenditure Budget (APBDes) has been carried out participatively and demonstrates a fairly good level of transparency and accountability, although there are still obstacles in optimizing programs and improving public understanding of financial information. From the customer perspective, the quality of public services is considered fairly satisfactory, with responsive attitudes from government officials; however, improvements are still needed in service speed, clarity of procedures, and the utilization of digital information media. Furthermore, from the internal business process perspective, the village government's work system has been running in a structured manner through coordination mechanisms, planning, and systematic decision-making, although the use of information technology and work innovation remains limited. Meanwhile, from the learning and growth perspective, efforts to improve the capacity of government officials have been carried out through training and guidance, but these efforts have not been evenly distributed, resulting in competency gaps among officials and not yet fully encouraging organizational innovation.

Thus, the implementation of the balanced scorecard is able to provide a comprehensive overview of village government performance. However, to improve performance sustainably, the Randudongkal Village Government needs to strengthen human resource capacity, optimize the use of information technology, improve the quality of public services, and encourage innovation in village governance.

LIMITATION

This study has several limitations that should be considered when interpreting the findings. First, the research was conducted using a qualitative case study approach focusing only on the Randudongkal Village Government in Pemalang Regency. Therefore, the findings are context-specific and may not be fully generalized to other village governments with different administrative, social, and economic characteristics. Second, the study relied primarily on interviews, observations, and documentation obtained from village officials, BPD members, and community representatives. Although triangulation techniques were applied to improve data validity, the possibility of subjective responses and researcher interpretation bias cannot be entirely avoided. Third, the implementation of the balanced scorecard approach in this study was limited to descriptive qualitative analysis without incorporating quantitative performance indicators or statistical measurements. As a result, the study provides an in-depth understanding of village government performance but does not produce measurable performance scores that could facilitate broader comparative analysis.

Fourth, this research was conducted within a limited period of time, which restricted the researcher from observing long-term organizational changes and the sustainability of village government performance improvement efforts. In addition, several administrative documents and digital performance records were not fully available or systematically archived, limiting the

comprehensiveness of data analysis. Finally, the study found that the utilization of information technology and digital governance systems in the village administration was still limited. Consequently, some performance indicators related to service efficiency, digital transparency, and innovation could not be evaluated comprehensively. Future studies are recommended to combine qualitative and quantitative approaches, involve a larger number of villages, and incorporate longitudinal analysis to provide a broader understanding of village government performance using the balanced scorecard framework.

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